



## New Rules and Considerations for 2010

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There are a number of new rules and other considerations that will affect your disclosures in 2010. These include the following changes made by the Securities and Exchange Commission ("SEC") and the New York Stock Exchange ("NYSE") and additional disclosure concerns given the recent economic environment. While it is still early for proxy statements to be filed that are required to comply with the new SEC rules, some companies, such as Eli Lilly and Company, Analog Devices, Inc., Weyerhaeuser Company, Synovus Financial Corp. and Huntington Bancshares Incorporated, have voluntarily provided these disclosures.

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